

## DOCUMENTS

PRINTED BY ORDER OF

.

١

## THE LEGISLATURE

OF THE

### STATE OF MAINE.

### 1862.

AUGUSTA: STEVENS & SAYWARD, PRINTERS TO THE STATE. 1862.

# FORTY-FIRST LEGISLATURE.

### SENATE.

No. 14.

### STATE OF MAINE.

IN THE YEAR OF OUR LORD ONE THOUSAND EIGHT HUNDRED AND SIXTY-TWO.

AN ACT to amend sections forty-three, forty-four and forty-five of chapter six of the revised statutes relating to taxes on lands in places not incorporated.

Be it enacted by the Senate and House of Representatives in Legislature assembled, as follows:

SECTION 1. Section forty-three of chapter six of the
2 revised statutes is amended by adding thereto the
3 words following :—If the land so forfeited shall not be
4 redeemed as herein provided the county treasurer may
5 sell it under the direction of the county commissioners.
SECT. 2. Sections forty-four and forty-five of said
2 chapter are amended by adding to section forty-five
3 the words following :—But for all taxes legally as-

STEVENS & SAYWARD, Printers to the State.

### SENATE.-No. 14.

4 sessed for opening, making, and repairing roads as 5 aforesaid, a lien is hereby created in favor of the pur-6 chaser at any sale under authority of section forty-two 7 of said chapter, on the lands so sold, and in favor of 8 the county when no purchaser is found, to the amount 9 of the taxes, charges and interest, and also for any 10 subsequent taxes legally assessed thereon, and paid by 11 the purchaser or those claiming under him, or by the 12 county; which several sums shall be paid or tendered 13 to the said purchaser or person claiming under him, or 14 to the county in case there was no purchaser as afore-15 said, before any other claimant of such land shall be 16 entitled to commence, maintain, or defend any suit, in 17 law or in equity, on any ground involving the title 18 thereto under such sale or forfeiture, notwithstanding 19 any irregularity or omission in the proceedings required 20 by law to give validity to such sale or forfeiture. And 21 no action or suit shall be commenced or maintained on 22 any ground involving the title under such sale or for-23 feiture after lapse of six years from the sale or forfeiture 24 aforesaid.

SECT. 3. All acts and parts of acts inconsistent with 2 this act are hereby repealed.

SECT. 4. This act shall take effect when approved 2 by the governor.

 $\mathbf{2}$ 

### STATE OF MAINE.

IN SENATE, Feb. 15, 1862.

Bill "An act to amend sections 43, 44 and 45 of chapter 6 of the Revised Statutes, relating to taxes on lands in places not incorporated," reported from the Committee on Judiciary, was laid on the table, and ordered to be printed for the use of the Legislature.

JAMES M. LINCOLN, Secretary.